

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

United States Courts
Southern District of Texas
FILED

JUN 29 2012

David J. Bradley
Clerk of Court

ANDREW G. LEE; MARY PUTNAM; §
LEE GEOPHYSICAL SERVICES,
INC; AND GEOPULSE SEISMIC
SERVICES, INC;

Petitioners § CIVIL ACTION NO. V-12-30

VS.

UNITED STATES OF AMERICA

Respondent § JURY TRIAL DEMANDED

PETITION TO QUASH SUMMONS

COME NOW the Petitioners, Andrew G. Lee, Mary Putnam, Lee Geophysical Services, Inc., and Geopulse Seismic Services, Inc. and file this Petition to Quash the Summons listed below, which have been issued by the Internal Revenue Service on Petitioners' banks, accountants and tax preparers. In support thereof, Petitioners show the following:

I. PARTIES, JURISDICTION AND VENUE

1. Petitioners Andrew G. Lee and Mary Putnam are citizens of the United States and residents of the State of Texas, with their principal residence in Gonzales, Texas 78629.

2. Petitioners Lee Geophysical Services, Inc. and Geopulse Seismic Services, Inc. are corporations with their principal place of business located in Victoria, Texas 77902. Petitioners Andrew G. Lee and Mary Putnam are the sole shareholders and officers of these corporations.

3. The Summons at issue have been directed to Billy Moreland (DBA More Money Tax Service) in Victoria, Texas; Diana G. Bost, CPA, in Corpus Christi, Texas and Wells Fargo Bank, NA, with a branch located in Victoria, Texas.

4. The Respondent is the United States of America.

5. This is a suit arising under the laws of the Internal Revenue Code, 26 U.S.C.A. §7609, "Special Procedures for Third-Party Summons".

4. Jurisdiction is conferred upon this Court by virtue of 26 U.S.C.A. §7609.

5. Venue in this District is proper under 26 U.S.C.A. §7609(h).

II. SUMMONS ISSUED BY THE INTERNAL REVENUE SERVICE

6. The Internal Revenue Service has issued the following Summons:
 - a. To Diana G. Bost, CPA requesting documents regarding Andrew G. Lee, dated 06/07/2012.
 - b. To Billy Moreland (DBA More Money Tax Service) requesting documents regarding Andrew G. Lee, dated 06/07/2012.
 - c. To Wells Fargo Bank, NA requesting documents regarding Andrew G. Lee, dated 06/07/2012.
 - d. To Diana G. Bost, CPA requesting documents regarding Andrew G. Lee and Mary Putnam, dated 06/19/2012.
 - e. To Billy Moreland (DBA More Money Tax Service) requesting documents regarding Andrew G. Lee and Mary Putnam, dated 06/19/2012.
 - f. To Wells Fargo Bank, NA requesting documents regarding Andrew G. Lee and Mary Putnam, dated 06/19/2012.
 - g. To Diana G. Bost, CPA requesting documents regarding Lee Geophysical Services, Inc., dated 06/07/2012.
 - h. To Billy Moreland (DBA More Money Tax Service) requesting documents regarding Lee Geophysical Services, Inc., dated 06/07/2012.
 - i. To Wells Fargo Bank, NA requesting documents regarding Lee Geophysical Services, Inc., dated 06/07/2012.
 - j. To Diana G. Bost, CPA requesting documents regarding Lee Geophysical Services, Inc., dated 06/19/2012.
 - k. To Billy Moreland (DBA More Money Tax Service) requesting documents regarding Lee Geophysical Services, Inc., dated 06/19/2012.
 - l. To Wells Fargo Bank, NA requesting documents regarding Lee Geophysical Services, Inc., dated 06/19/2012.
 - m. To Diana G. Bost, CPA requesting documents regarding Geopulse Seismic Services, Inc., dated 06/07/2012.
 - n. To Billy Moreland (DBA More Money Tax Service) requesting documents regarding Geopulse Seismic Services, Inc., dated 06/07/2012.
 - o. To Wells Fargo Bank, NA requesting documents regarding Geopulse Seismic Services, Inc., dated 06/07/2012.
 - p. To Diana G. Bost, CPA requesting documents regarding Geopulse Seismic Services, Inc., dated 06/19/2012.

- q. To Billy Moreland (DBA More Money Tax Service) requesting documents regarding Geopulse Seismic Services, Inc., dated 06/19/2012.
- r. To Wells Fargo Bank, NA requesting documents regarding Geopulse Seismic Services, Inc., dated 06/19/2012.

II. SUMMONS ARE OVERBROAD AND PUNITIVE

7. The summons sought to be quashed are the product of an Audit of Petitioners' Tax Returns that began with tax years 2008 and 2010. On June 7, 2012, the Auditor, without explanation or cause, expanded the Audit to include tax year 2009. All of the Summons dated June 19, 2012 relate to the 2009 tax year. Petitioners object to these summons individually and in their entirety as being overly broad, unduly burdensome, unnecessarily invasive and punitive. The documents requested substantially exceed the information and documentation necessary to audit the Petitioners' tax returns. The extent of the documentation and information demanded by the above listed summons are punitive and clearly meant to harass and embarrass the Petitioners. Many of the requests insinuate wrongful or illegal conduct on the part of Petitioners. The Summons improperly seek to invade the private communications between Petitioners and their tax preparers and financial advisors. The Summons are a fishing expedition based on no evidence of wrongful conduct by Petitioners.

WHEREFORE, Petitioners request that this Court Quash each of the above listed Summons issued by the Internal Revenue Service in their entirety; and for such further relief as the Court deems just and proper.

This 28th day of June, 2012.

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By:



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